



# Special Education Expenditure Report

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For Forms, Instructions and Worksheets go to:

<http://education.vermont.gov/special-ed-finance-and-medicaid>



# Purpose of SEER

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- Provides summary of special education costs through the end of each reporting period (reports are cumulative)
- Shows expenditures for specific grants to eliminate costs covered by grant sources; reports expenditures on regional I-team consultant grants so grant payments can be made
- Reports the distribution of supervisory union costs to member school district
- Provides information on costs to state-placed students for reimbursement
- Provides information on costs for students that qualify for extraordinary reimbursement



# SEER Funding

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- Defined by State Board Rule 2366.2
- Basic concept is to cover services provided in accordance with an IEP; does not cover regular education costs
- Provides reimbursement for the cost of special education evaluations regardless of the outcome of the evaluation



# General Instructions

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- A report needs to be submitted by the SU and each of its member districts
- The SEER needs to be prepared in accordance with Handbook II (function and object codes) and based on information from the general accounting system
- This is an accrual based report and can only include costs for the fiscal year; Expenditures for prior fiscal years require an amendment to the report for that year
- Reports need to be consistent between SU and districts—either rounding to the whole dollar or using dollars and cents



# SEER—Page 1

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- Part I

- Summary of Special Education costs from July 1<sup>st</sup> to the end of the reporting period

- Part II

- Funding used for costs shown in Part 1 (block grant, IDEA-B, Worksheet A...)
- Duplicated costs (tuition from other LEA's, Excess costs from other LEA's and assessment paid to SU )

- Total Net Cost

- K-12 "Eligible" column shows the amount eligible for special education expenditures reimbursement



# SEER—Page 1, Part I

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- Documentation Requirements (state)
  - Time Studies/Time Schedules
    - Used to determine the portion of a special education staff persons salary and benefits that is allowable
  - Invoices—MUST include student names
  - Need a process in place to verify that the services being included as K-12 eligible are included in the IEP
  - Professional staff must be appropriately licensed



# Part I—Eligible Services

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- Direct Instruction Services

- Special education staff time spent providing services required by the students IEP's including time spent co-teaching and providing IEP services under small group rule
- 20% additional time for special education instructional staff providing services EST or 504 services
- Portion of self contained classroom relating to special education students receiving IEP services
- Staff travel relating to performing special education responsibilities
- Special materials required by student IEP's
- Purchase, rental and maintenance of equipment required by student IEP's
- Contracted services to provide IEP services



# Part I—Eligible Services

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- Direct Instruction Services (continued)
  - Collaborative tuition for special education program if required by student IEP's
  - Special education tuition or excess cost for students receiving IEP services from an independent school
  - Portion of special education (non-collaborative) tuition relating to eligible special education costs or excess costs charged by a public school for student IEP services

**Regular education tuition is never eligible**





# Part I—Eligible Services

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## ■ Related Services

- General Rules
  - Must be required by IEP
  - Must meet definition of related services
  - Must not be paid by another source
- Transportation is allowable if service cannot be provided by regular school bus service
- Services provided by personnel beyond those required by the non-special school quality standards (counseling, nursing...)



# Part I—Eligible Services

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- Special Education Administration
  - Salary and benefits for special education administrators and their support staff for time spent on special education administration
  - Supplies, office expenses and equipment relating to special education administration
  - In-service up to a maximum of \$3,000 per year for supervisory union as a whole
  - Advertising expense up to a maximum of \$3,000 per year for supervisory union as a whole



# Part I—Eligible Services

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- Special Education Evaluations
  - Cost of evaluations to determine special education eligibility regardless of whether student is determined eligible
  - Independent special education evaluation
  - Evaluation materials to be used for special education evaluations



# Part I—Ineligible Services

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- Ineligible Special Education Costs
  - Attorney's fees and other legal fees
  - Building related costs—cost of space, electricity, heating, janitorial services etc.
  - Financial accounting/auditing costs
  - Technical education and regular education tuition
  - Cost of student after 22<sup>nd</sup> birthday unless an exception has been approved
  - Cost of services for parentally placed students at private school



# Part I—Ineligible Services

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- Services Commonly Reported in the Ineligible Column
  - Assessment paid to SU or
  - IDEA-B Allowable Services
    - Coordinated Early Intervening Services (CEIS)
    - Proportionate Share (Services to Parentally Placed Students)
    - Indirects
  - SWIFT block grant pilot



# Part I—Preschool Services

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- Preschool costs reported include costs that are eligible and ineligible
- Report costs for students age 3 up to kindergarten
- Report the cost of child find activities
- For group services, if the lead teacher is a licensed Early Childhood Special Educator and the majority of the children in the group are on IEP's, the total cost of the instructional services for the group is allowable. Otherwise the costs are prorated



# Part I—Preschool Services

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- Preschool costs can include building costs related to EEE services if the building used is not owned by the school districts
- Preschool costs can include the cost of specific amounts of day care services required by a child's IEP
- State time documentation is not needed for preschool unless the provider is also providing services to K-12 students
  - Federal time documentation is still required

# SEER—Page 1, Part I

FY-2015 cumulative through \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Reporting Entity: \_\_\_\_\_

SU No.: \_\_\_\_\_

PART I		TOTAL SPECIAL EDUCATION	K-12 Special Education Cost (Excludes Pre-School)		Pre-School Special Education
			Eligible	Ineligible	
1000	DIRECT INSTRUCTION SERVICES				
100	Personnel Services-Salaries	0.00			
200	Personnel Services - Employee Benefits	0.00			
300	Purchased Professional & Technical Services	0.00			
400	Purchased Property Services	0.00			
500	Other Purchased Services	0.00			
600	Supplies	0.00			
700	Property	0.00			
800	Other Objects	0.00			
900	Other Uses of Funds	0.00			
2100	SUPPORT SERVICES-STUDENTS				
	100-900 (EXCEPT 700 reported below)	0.00			
	700 Equipment	0.00			
2200	SUPPORT SERVICES -Instructional Staff	0.00			
2300	SUPPORT SERVICES -General Administration	0.00			
2400	SUPPORT SERVICES -School/Area Administration	0.00			
2500	CENTRAL SERVICES	0.00			
2600	OPERATION/MAINTENANCE OF PLANT SERVICES	0.00			
2700	STUDENT TRANSPORTATION SERVICES	0.00			
2900	OTHER SUPPORTING SERVICES	0.00			
3000	COMMUNITY SERVICES	0.00			
4000	FACILITIES ACQUISITION & CONSTRUCTION	0.00			
5000	OTHER USES	0.00			
	Non-special education costs charged to Sped grants	0.00			
	<b>TOTAL SPECIAL EDUCATION EXPENDITURES</b>	0.00	0.00	0.00	0.00





# Part II—Expenditures Charged to Specific Revenue

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- Expenditures Charged to State/Federal Grants
  - IDEA-B Basic
  - IDEA-B Preschool
  - Proportionate Share
  - EEE
  - I-team
  
- Expenditures covered by Special Education Formula
  - Mainstream Block Grant (state and local match)
  - Extraordinary Cost
  - State-Placed Student Cost
  
- Other Offsetting Revenue or Duplicated Costs
  - Tuition from other LEA
  - Excess Costs from other LEA
  - Assessment paid to SU

# SEER—Page 1, Part II

## PART II

EXPENDITURES CHARGED TO FEDERAL GRANTS:					
IDEA-B Basic Flow Through (4226-01)		0.00			
IDEA-B Pre-School Flow Through (4228-01)		0.00			
Infants & Toddlers (4235)		0.00			
Grant Award #:		0.00			
Grant Award #:		0.00			
Grant Award #:		0.00			
Grant Award #:		0.00			
EXPENDITURES CHARGED TO STATE FUNDS AND MATCH:					
Mainstream Block Grant (3201)		0.00			
Local Block Grant Match		0.00			
State-Placed Student Cost (Worksheet A)	1	0.00			
Extraordinary Cost (Worksheet B)	2	0.00			
Essential Early Education Grant (3204)		0.00			
Grant Award #:		0.00			
Grant Award #:		0.00			
EXPENDITURES CHARGED TO OTHER REVENUE:					
Special Education Tuition from other LEA's		0.00			
Excess Costs from other LEA's		0.00			
ASSESSMENT PAID TO S.U. OR Joint Contract School		0.00			
<b>TOTAL GRANT EXPENDITURES &amp; OTHER EXCLUSIONS</b>		0.00	0.00	0.00	0.00
<b>TOTAL NET COST (Total Part 1 less Total Part II)</b>		0.00 <sup>3</sup>	0.00	0.00 <sup>3</sup>	0.00



## SEER—Page 2

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- Distribution to school districts of total net cost for eligible K-12 and preschool columns
- Total must match information on page 1
- Total net cost for a district may be a negative amount, however, the distribution from the SU and the total net cost from the district must be at least \$0



# SEER—Page 2

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LEA Code	Name of School District	Eligible K-12 Amount	Pre-School Amount
<b>TOTAL</b> (Must exactly match the amounts from Page 1)		3 0.00	3 0.00



# Worksheets

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- Worksheet A

- Bill to state for state-placed students special education costs
- Includes preschool students

- Worksheet B

- Detail of students who qualify for extraordinary reimbursement (special education cost in excess of \$50,000)
- Includes preschool students
- Reimbursement of 90% for costs over \$50,000

- Worksheet C

- Cost of residential placements by student by placement (only with final report)



# Worksheet A

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- Worksheet A

- Changes to Worksheet A must be submitted to the special education finance team
- February Worksheet A includes an estimated column
- Medicaid claims need to be submitted for students that appear on Worksheet A
- Worksheet A services approved by Cathy Scott
- Review pages 14-20 of the SEER Instructions for detailed information regarding the information that needs to be included on Worksheet A
  - Example—when billing for a behavior interventionist the name of the mental health agency providing the service must be included in the service description
  - Example—when billing state rate II the number of days being billed must be included in the service description



# Worksheet A

VERMONT AGENCY OF EDUCATION

WORKSHEET A

Billing of Special Education Cost for State-Placed Students

FY-2015 cumulative through: \_\_\_\_\_ Use this form for all reports except the February report.

Reporting Entity: \_\_\_\_\_

Supervisory Union Number: \_\_\_\_\_

Page No. \_\_\_\_\_

List students in alphabetical order by last name; list student's first and last name. List each service for each student on a separate line. Show actual beginning and ending date that each service was provided.

Line No.	Student's Name*	Date of Birth	Student ID Number	Public School Attended	Description of Service** (Refer to Instructions for Service Descriptions)	Attachment?		Dates of Service:		Cost of Eligible Spec. Ed. Services***	
						Yes	No	Beginning Date:	End Date:		
1.											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
15.											
16.											
<b>Total Special Education Cost Eligible for State-Placed Student Reimbursement</b>										<b>1</b>	<b>\$0.00</b>

# Worksheet B

## WORKSHEET B

### EXTRAORDINARY COST DETAIL

FY-2015 cumulative through: \_\_\_\_\_  
 Reporting Entity: \_\_\_\_\_  
 Supervisory Union Number: \_\_\_\_\_

Use one line for each student.

Do not list students until their total cost exceeds \$50,000.

Page No. \_\_\_\_\_

Student Information						Cost Breakdown for Student**					TOTAL COST	Less Base Cost	Eligible Extraordinary Cost
Student's Initials*	Student ID Number	Date of Birth (mm/dd/yy)	Disability Category (01-14)	Student's Town Code	Residential Placement? (Yes or No)	Special Education Tuition	Equipment	Other Instruction Costs	Related Services	Transportation			
1.											0.00	-50,000	0.00
2.											0.00	-50,000	0.00
3.											0.00	-50,000	0.00
4.											0.00	-50,000	0.00
5.											0.00	-50,000	0.00
6.											0.00	-50,000	0.00
7.											0.00	-50,000	0.00
8.											0.00	-50,000	0.00
9.											0.00	-50,000	0.00
10.											0.00	-50,000	0.00
<b>TOTAL ELIGIBLE EXTRAORDINARY COST</b>											<b>2</b>	<b>0.00</b>	

\* Students are only eligible from their 3rd birthday up to their 22nd birthday while on an IEP.

\*\* Only include cost of IEP services not paid from federal funds or EEE grant and only for the period the student is eligible.

2 This amount is to be entered on Page 1 in the total column. Show the cost for K-12 students in the eligible column and for preschool students in the preschool column.

### DISTRIBUTION OF EXTRAORDINARY COST TO SCHOOL DISTRICTS:

(Please complete showing the amount of Total Eligible Extraordinary Cost by the school district(s) based on their share of the cost.)

LEA Code	Name of School District	School District's Share of Extraordinary Cost
Total Eligible Extraordinary Cost (must equal total in box 2 above)		0.00







# SEER Required Pages

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- Pages 1 and 2 for every entity (even if no cost)
- Worksheet A
  - Only if there are costs to report
- Worksheet B
  - Only if there are costs to report
- Worksheet C
  - For all entities, but only with final report



# SEER Reporting Periods

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Reporting Period

Due Date

Payment Date

7/1/14 to 10/31/14

11/17/14

12/15/14

7/1/14 to 2/28/15

3/16/15

4/15/15

7/1/14 to 6/30/15

Mid May

Mid June

Worksheet A & B Only

7/1/14 to 6/30/15

8/3/15

mid-September

\*penalty for late reports



# Special Education Funding Formula Payment Schedule

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<u>Payment Date</u>	<u>Block 3201</u>	<u>SEER 3202</u>	<u>Extraordinary 3203</u>
August 15	50%	15% of Service Plan Estimate	N/A
December 15	50%	35% based on Service Plan and Nov 15 <sup>th</sup> report	Reimbursement for Nov 15 <sup>th</sup> report
April 15	N/A	40% based on Service Plan and Mar 15 <sup>th</sup> report	Reimbursement for Mar 15 <sup>th</sup> report
Late June	N/A	N/A	Reimbursement for estimated final report
Mid September	N/A	Balance based on final report	Reimbursement for final report